

## **INSTRUCTION**

### **SUBFUNCTION: CLASSROOM INSTRUCTION SERVICES**

#### **PURPOSE:**

The purpose of this subfunction is to support those activities directly related to the teaching of students in day school, summer school, and adult education programs.

#### **CURRENT SERVICES MAINTAINED:**

This subfunction funds the primary service of the school system which is to offer an accredited, comprehensive program for students in grades K-12. In addition to regular academic courses of study, the school system provides the following educational programs: special education (e.g., learning disabled (LD), speech, pre-school special education, hearing and visually impaired, occupational and physical therapy); remedial instruction in reading and mathematics; gifted and talented education; career and technical education at the middle and senior high levels; music instruction for instrumental and vocal performance; tutoring for students whose primary language is other than English; and science instruction at a fully operational planetarium.

Two additional services are provided outside the regular school program: summer school and adult education courses. The summer school program provides courses from the regular academic program for students in grades 6-12. Elementary includes basic skills and special education classes.

The adult education program provides course offerings in Adult Basic Education (ABE), General Educational Development (GED) test preparation, and English for Speakers of Other Languages (ESOL). Additionally, ongoing assessments are provided to all students and counseling services are available to aid in long range planning.

#### **CATEGORIES FUNDED:**

The categories funded under this subfunction include teachers and support personnel (teacher assistants and substitute teachers); fringe benefits related to personnel (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., repair of instructional equipment, special education tuition, and OT/PT services); other charges (association memberships, dues, and travel); materials and supplies (e.g., art supplies, science supplies, library books, textbooks); replacement of classroom furniture and equipment; and additions to classroom furniture and equipment.

**INSTRUCTION**  
**(continued)**

**SUBFUNCTION: CLASSROOM INSTRUCTION SERVICES**

The MAJOR CHANGES for the 2009-2010 budget are as follows:

- |         |  |
|---------|--|
| 9511200 | Eliminate vacancies (20); close GATE School (8 positions); eliminate positions (9) due to move of alternative school; reduce positions for minimum class size (4); reduce department head bells (3.0 positions); transfer positions to ARRA State Fiscal Stabilization Fund (29) and ARRA Title VI-B (76); reduce tutor hours for middle and high school study hall; reduce extended contracts |
| 9511201 | Eliminate summer adult continuing education classes  |
| 9511202 | Decrease due to reorganization of summer school program including consolidation of secondary sites to 3 high schools, elimination of middle non-credit classes, elimination of CCST summer classes, and elimination of elementary enrichment classes   |
| 9511203 | Reduce professional leave days   |
| 9511204 | Adjustment for current cost  |
| 9511400 | Eliminate (4.2) vacancies; eliminate positions (2) due to move of alternative school   |
| 9511401 | Eliminate summer student leadership training; reduce part-time and summer work   |
| 9516200 | Adjustment for current cost  |
| 9521000 | Elimination of vacancies; closing of GATE school; move alternative school; reductions in summer school, part-time, overtime, and summer work   |
| 9522100 | Elimination of vacancies, closing of GATE school, and the moving of the alternative school; rate decrease  |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost   |
| 9524000 | Elimination of vacancies, closing of GATE school and moving of alternative school; rate decrease   |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour  |
| 9730000 | Adjustment for current cost  |
| 9730001 | Adjustment for current cost  |
| 9730004 | Decrease the following; adult education advertising, participation in "Destination Imagination", middle school athletic events, YMCA swim program, dual enrollment cost, AP exam cost, and hostings/refreshments. Eliminate student leadership training, PSAT cost, and new teacher breakfast.   |
| 9730005 | Decrease in SECEP slots  |
| 9750000 | Decrease out-of-town travel  |
| 9760000 | Reduction in draw accounts and elementary instructional supplies   |
| 9760001 | Decrease due to prior year purchase of items for the opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |
| 9760002 | Decrease due to prior year purchase of items for opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |

|  |  | INSTRUCTION      |                        |                  |                  |                    |
|--|--|------------------|------------------------|------------------|------------------|--------------------|
| FUNCTION 61                                    |  |                  |                        |                  |                  |                    |
| SUBFUNCTION 100 CLASSROOM INSTRUCTION SERVICES |  |                  |                        |                  |                  |                    |
| OBJECT CODE                                    |  | 2007-2008 BUDGET | 2007-2008 EXPENDITURES | 2008-2009 BUDGET | 2009-2010 BUDGET | INCREASE/ DECREASE |
| 9511200  | Salaries-Teachers, Day School                        | 137,945,292      | 140,224,238            | 143,592,981      | 135,972,655      | -7,620,326         |
| 9511201  | Salaries-Teachers, Adult Education                   | 177,974          | 267,949                | 327,810          | 265,719          | -62,091            |
| 9511202  | Salaries-Teachers, Summer School                     | 2,160,059        | 1,753,341              | 2,307,722        | 1,677,931        | -629,791           |
| 9511203  | Salaries-Teachers, Substitutes                       | 3,920,916        | 3,575,862              | 4,303,709        | 3,940,293        | -363,416           |
| 9511204  | Salaries-Teachers, Preschool                         | 1,546,742        | 1,616,540              | 1,636,505        | 1,648,820        | 12,315             |
| 9511400  | Salaries-Teacher Assistants                          | 12,657,570       | 12,593,314             | 13,176,161       | 12,971,440       | -204,721           |
| 9511401  | Salaries-Technical Services                          | 1,111,204        | 1,324,112              | 1,310,370        | 1,110,293        | -200,077           |
| 9516200  | Salary Supplements-Teachers                          | 2,669,577        | 2,563,480              | 2,647,223        | 2,683,726        | 36,503             |
| 9520000  | Fringe Benefits-Other                                | 1,986,466        | 1,804,361              | 1,965,431        | 1,965,431        | 0                  |
| 9521000  | FICA Benefits  | 12,758,485       | 12,475,096             | 13,355,210       | 12,542,152       | -813,058           |
| 9522100  | VRS Benefits   | 25,933,244       | 24,876,181             | 24,464,322       | 23,002,527       | -1,461,795         |
| 9523000  | Group Hospitalization                                | 24,530,131       | 26,951,752             | 29,285,857       | 29,045,560       | -240,297           |
| 9524000  | Group Life Insurance                                 | 1,861,001        | 1,516,588              | 1,302,266        | 1,180,061        | -122,205           |
| 9525000  | Tuition Assistance                                   | 384,000          | 384,678                | 429,000          | 214,500          | -214,500           |
| 9730000  | Purchased Services-Equipment Repairs                 | 111,340          | 197,270                | 113,840          | 105,540          | -8,300             |
| 9730001  | Purchased Services-Vehicle Repairs, Driver Education | 4,000            | 0                      | 4,000            | 3,988            | -12                |
| 9730004  | Purchased Services-Other                             | 3,213,408        | 3,568,083              | 3,197,194        | 2,878,743        | -318,451           |
| 9730005  | Purchased Services-Special Education                 | 9,415,371        | 8,424,419              | 9,953,190        | 9,570,419        | -382,771           |
| 9750000  | Other Charges  | 240,060          | 215,123                | 230,289          | 126,064          | -104,225           |
| 9760000  | Elementary Instructional Supplies-Day School         | 480,611          | 415,825                | 478,686          | 374,940          | -103,746           |
| 9760001  | Special Education Supplies-Day School                | 230,000          | 209,362                | 260,618          | 165,348          | -95,270            |
| 9760002  | Career and Technical Education Supplies-Day School   | 384,983          | 444,487                | 429,009          | 375,853          | -53,156            |

**INSTRUCTION  
(continued)**

**SUBFUNCTION: CLASSROOM INSTRUCTION SERVICES**

|         |   |
|---------|---|
| 9760003 | Eliminate adult education graduation reception  |
| 9760004 | Adjust for decrease in early purchase of summer supplies  |
| 9760005 | Decrease DVD disks and repair parts   |
| 9760006 | Decrease due to prior year purchase of items for opening of Oscar Smith Middle School building; reduce draw accounts and supplies   |
| 9760007 | Decrease due to prior year purchase of items for opening of Oscar Smith Middle School building; reduce draw accounts and supplies   |
| 9760008 | Decrease due to opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |
| 9760009 | Decrease due to opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |
| 9760010 | Decrease due to opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |
| 9760011 | Decrease due to opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |
| 9760012 | Decrease due to opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |
| 9760013 | Decrease due to opening of Oscar Smith Middle School building; reduce draw accounts and supplies  |
| 9760014 | Reduce draw accounts and supplies   |
| 9760015 | Reduce middle school student workshop supplies  |
| 9760016 | Eliminate video library at ERC  |
| 9760018 | Decrease collection development plan, cost of supplies and draw account; eliminate improving quality of collection cost   |
| 9760020 | Decrease due to no new textbook adoptions   |
| 9760080 | Decrease per gallon price to \$2.70 from \$3.00 per gallon to adjust for changing fuel prices   |
| 9760090 | Increase equity supply draw account from equipment draw; decrease supplies for National Energy program, Destination Imagination, and remedial supplies; eliminate intramural supplies |
| 9881000 | Decrease due to prior year purchase of items for opening of Oscar Smith Middle School building and re-amortization of lease purchase debt   |
| 9881001 | Decrease due to re-amortization of lease purchase debt  |
| 9881003 | Replenish outdated stock inventory  |
| 9882000 | Decrease due to prior year purchase of items for opening of Oscar Smith Middle School building; reduce equity equipment draw account  |
| 9882003 | Decrease in additional stock items  |

| FUNCTION 61                                    |   | INSTRUCTION      |                        |                  |                  |                    |
|--|---|------------------|------------------------|------------------|------------------|--------------------|
| SUBFUNCTION 100 CLASSROOM INSTRUCTION SERVICES |   |                  |                        |                  |                  |                    |
| OBJECT CODE                                    |   | 2007-2008 BUDGET | 2007-2008 EXPENDITURES | 2008-2009 BUDGET | 2009-2010 BUDGET | INCREASE/ DECREASE |
| 9760003  | Adult Education Supplies                            | 7,420            | 16,127                 | 9,000            | 8,500            | -500               |
| 9760004  | Summer School Supplies                              | 65,000           | 92,720                 | 66,598           | 109,875          | 43,277             |
| 9760005  | Driver Education Supplies                           | 9,500            | 4,910                  | 10,000           | 8,400            | -1,600             |
| 9760006  | Secondary Instructional Supplies-Music              | 82,761           | 68,159                 | 83,435           | 72,287           | -11,148            |
| 9760007  | Secondary Instructional Supplies-Art                | 89,546           | 100,693                | 96,421           | 75,147           | -21,274            |
| 9760008  | Secondary Instructional Supplies-Science            | 107,870          | 110,679                | 235,097          | 89,968           | -145,129           |
| 9760009  | Secondary Instructional Supplies-Reading            | 116,588          | 129,185                | 42,888           | 33,167           | -9,721             |
| 9760010  | Secondary Instructional Supplies-Language Arts      | 82,299           | 65,737                 | 131,587          | 67,354           | -64,233            |
| 9760011  | Secondary Instructional Supplies-Math               | 85,986           | 80,906                 | 181,271          | 75,173           | -106,098           |
| 9760012  | Secondary Instructional Supplies-Physical Education | 38,620           | 47,372                 | 59,044           | 33,851           | -25,193            |
| 9760013  | Secondary Instructional Supplies-Social Studies     | 64,644           | 45,691                 | 77,841           | 57,991           | -19,850            |
| 9760014  | Secondary Instructional Supplies-Foreign Language   | 30,333           | 32,693                 | 30,333           | 23,472           | -6,861             |
| 9760015  | Secondary Instructional Supplies-Gifted & Talented  | 10,500           | 0                      | 10,500           | 10,300           | -200               |
| 9760016  | Classroom Supplies-Audio Visual                     | 53,600           | 19,627                 | 53,600           | 31,000           | -22,600            |
| 9760018  | Library Books                                       | 312,500          | 300,140                | 312,500          | 188,600          | -123,900           |
| 9760020  | Textbooks   | 2,429,674        | 1,500,000              | 3,530,033        | 0                | -3,530,033         |
| 9760080  | Driver Education-Fuel                               | 80,345           | 39,096                 | 91,090           | 55,090           | -36,000            |
| 9760090  | Materials and Supplies - General                    | 833,538          | 2,830,525              | 833,536          | 877,970          | 44,434             |
| 9881000  | Replacement-Instructional Equipment                 | 279,357          | 2,737,227              | 341,109          | 97,260           | -243,849           |
| 9881001  | Replacement-Driver Education Vehicles               | 44,260           | 82,660                 | 35,845           | 27,604           | -8,241             |
| 9881003  | Replacement-Furniture                               | 35,280           | 61,377                 | 39,330           | 70,000           | 30,670             |
| 9882000  | Additions-Equipment                                 | 249,924          | 1,363,568              | 413,053          | 13,784           | -399,269           |
| 9882001  | Additions - Driver Education Vehicles               | 0                | 0                      | 0                | 0                | 0                  |
| 9882003  | Additions-Furniture                                 | 53,615           | 121,519                | 55,840           | 0                | -55,840            |
| TOTALS   |   | 248,885,594      | 255,252,672            | 261,511,344      | 243,848,796      | -17,662,548        |

## INSTRUCTION

### SUBFUNCTION: INSTRUCTIONAL SUPPORT - STUDENT SERVICES

#### **PURPOSE:**

The purpose of this subfunction is to provide support to the student outside of the classroom setting by providing professional guidance and social work services.

#### **CURRENT SERVICES MAINTAINED:**

The services provided under this subfunction include guidance services to students (e.g., counseling, appraisal, placement, and record maintenance); school social work services (e.g., social assessment for special education placement, child study team membership, and crisis intervention); and homebound instruction (instruction at home for students not attending school for an extended, but temporary period).

#### **CATEGORIES FUNDED:**

The categories funded under this subfunction include personnel; fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., repair of office equipment); other charges (e.g., conference registrations and travel); materials and supplies; replacement of equipment; and additions to equipment.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |  |
|---------|--|
| 9511200 | Eliminate vacancies (1.4); reduce summer work  |
| 9511201 | Adjustment to salary   |
| 9511300 | Reduce sociological evaluations  |
| 9511500 | Eliminate position (1) due to move of alternative school   |
| 9521000 | Decrease due to elimination of vacancies and move of alternative school; reductions in part-time work                    |
| 9522100 | Decrease due to rate adjustment, elimination of vacancies, and move of alternative school                                |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost |
| 9524000 | Decrease due to rate adjustment, elimination of vacancies, move of alternative school                                    |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour  |
| 9730000 | Decrease on-line homebound services  |
| 9760000 | Reduce social worker supplies, guidance draw account, and career guidance supplies                                       |
| 9881003 | No requests  |

| INSTRUCTION  |                                  |                     |                           |                     |                     |                       |
|--|----------------------------------|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| FUNCTION 61  |                                  |                     |                           |                     |                     |                       |
| SUBFUNCTION 200 INSTRUCTIONAL SUPPORT-STUDENT SERVICES |                                  |                     |                           |                     |                     |                       |
| OBJECT<br>CODE   |                                  | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9511200  | Salaries-Guidance Counselors     | 6,986,903           | 6,710,748                 | 7,171,520           | 6,915,992           | -255,528              |
| 9511201  | Salaries-Homebound Instruction   | 303,988             | 638,271                   | 319,886             | 327,030             | 7,144                 |
| 9511300  | Salaries-School Social Workers   | 409,695             | 423,058                   | 430,914             | 429,670             | -1,244                |
| 9511500  | Salaries-Clerks                  | 291,000             | 276,694                   | 300,070             | 270,860             | -29,210               |
| 9520000  | Fringe Benefits-Other            | 31,017              | 0                         | 31,017              | 31,017              | 0                     |
| 9521000  | FICA Benefits                    | 609,315             | 603,502                   | 629,014             | 607,682             | -21,332               |
| 9522100  | VRS Benefits                     | 1,220,514           | 1,159,033                 | 1,136,035           | 1,094,901           | -41,134               |
| 9523000  | Group Hospitalization            | 1,014,953           | 1,147,877                 | 1,206,084           | 1,182,819           | -23,265               |
| 9524000  | Group Life Insurance             | 90,464              | 70,534                    | 62,561              | 58,247              | -4,314                |
| 9525000  | Tuition Assistance               | 22,390              | 8,057                     | 24,600              | 12,300              | -12,300               |
| 9730000  | Purchased Services               | 253,507             | 378,112                   | 257,310             | 157,100             | -100,210              |
| 9750000  | Other Charges                    | 19,378              | 20,011                    | 19,378              | 19,378              | 0                     |
| 9760000  | Materials and Supplies - General | 29,746              | 64,744                    | 29,998              | 24,116              | -5,882                |
| 9881000  | Replacement-Equipment            | 0                   | 1,622                     | 0                   | 0                   | 0                     |
| 9881003  | Replacement - Furniture          | 560                 | 0                         | 560                 | 0                   | -560                  |
| 9882000  | Additions-Equipment              | 0                   | 0                         | 0                   | 0                   | 0                     |
| 9882003  | Additions-Furniture              | 1,045               | 0                         | 0                   | 0                   | 0                     |
| <b>TOTALS</b>  |                                  | <b>11,284,475</b>   | <b>11,502,263</b>         | <b>11,618,947</b>   | <b>11,131,112</b>   | <b>-487,835</b>       |

## INSTRUCTION

### SUBFUNCTION: INSTRUCTIONAL SUPPORT - STAFF SERVICES

#### PURPOSE:

The purpose of this subfunction is to assist the classroom teacher in providing quality instruction to students.

#### CURRENT SERVICES MAINTAINED:

The services funded under this subfunction include supervision of instruction; curriculum development services; staff training services (e.g., in-service activities, tuition assistance); media center services; standardized testing and assessment services; student activity services; audio visual services (instructional films and audio visual equipment repair) and printing services.

#### CATEGORIES FUNDED:

The categories funded under this subfunction include personnel; fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., repair of office equipment); other charges (e.g., conference registrations and travel); materials and supplies; replacement of equipment; and additional equipment and furniture.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |   |
|---------|---|
| 9511100 | Adjustment in base salary   |
| 9511200 | Eliminate part-time hours for instructional specialists and summer work hours for student leadership seminar; reduce part-time and summer work hours for adult education, special education, and first year teacher orientation |
| 9511220 | Transferred (1) position to ARRA State Fiscal Stabilization Fund due to relocation of alternative school  |
| 9511300 | Decrease due to reorganization of summer school   |
| 9511400 | Eliminate vacancies (3); reduce pony run delivery hours; reduce summer work hours for textbook crew and for workers transferring student records to microfilm   |
| 9511500 | Eliminate vacancies (2.5)   |
| 9521000 | Decrease due to elimination of vacancies and move of alternative school; reductions in summer school, part-time, overtime, and summer work salary costs   |
| 9522100 | Decrease due to rate reduction, elimination of vacancies, and move of alternative school  |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost  |
| 9524000 | Decrease due to rate reduction, elimination of vacancies, and move of alternative school  |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour   |
| 9528000 | Decrease in staff development academies and materials and supplies; decrease in summer curriculum writing workshops including the middle school gifted and benchmark test writing   |
| 9730000 | Reduction in office equipment repairs   |
| 9730004 | Decrease in staff development tuition and consultant costs; eliminate thinking maps, athletic director test and certification, preschool convocation, and hostings/refreshments   |



| INSTRUCTION  |                                       |                     |                           |                     |                     |                       |
|--|---------------------------------------|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| FUNCTION 61  |                                       |                     |                           |                     |                     |                       |
| SUBFUNCTION 300 INSTRUCTIONAL SUPPORT-STAFF SERVICES |                                       |                     |                           |                     |                     |                       |
| OBJECT<br>CODE                                       |                                       | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9511100  | Salaries-Instructional Administration | 1,119,777           | 1,106,859                 | 1,154,530           | 1,152,556           | -1,974                |
| 9511200  | Salaries-Other Instructional Support  | 4,768,076           | 5,117,571                 | 5,198,484           | 5,118,855           | -79,629               |
| 9511220  | Salaries-Media Specialists            | 3,401,994           | 3,322,886                 | 3,430,909           | 3,332,547           | -98,362               |
| 9511300  | Salaries-Other Summer School          | 492,466             | 409,375                   | 423,196             | 151,558             | -271,638              |
| 9511400  | Salaries-Technical Services           | 1,375,045           | 4,026,381                 | 1,405,545           | 1,239,810           | -165,735              |
| 9511500  | Salaries-Clerks                       | 2,670,285           | 2,928,964                 | 2,776,675           | 2,652,651           | -124,024              |
| 9520000  | Fringe Benefits-Other                 | 92,445              | 0                         | 92,445              | 92,445              | 0                     |
| 9521000  | FICA Benefits                         | 1,088,749           | 1,278,655                 | 1,154,409           | 1,064,684           | -89,725               |
| 9522100  | VRS Benefits                          | 2,043,662           | 2,514,591                 | 1,997,882           | 1,913,358           | -84,524               |
| 9523000  | Group Hospitalization                 | 1,855,722           | 2,677,306                 | 2,221,181           | 2,737,484           | 516,303               |
| 9524000  | Group Life Insurance                  | 151,761             | 153,766                   | 110,504             | 101,696             | -8,808                |
| 9525000  | Tuition Assistance                    | 8,850               | 3,046                     | 8,850               | 4,425               | -4,425                |
| 9528000  | In-Service Training                   | 359,605             | 187,019                   | 430,282             | 269,455             | -160,827              |
| 9730000  | Purchased Services-Equipment Repairs  | 199,715             | 289,260                   | 200,400             | 190,045             | -10,355               |
| 9730004  | Purchased Services-Other              | 388,005             | 936,179                   | 397,545             | 261,044             | -136,501              |

**INSTRUCTION**  
**(continued)**

**SUBFUNCTION: INSTRUCTIONAL SUPPORT - STAFF SERVICES**

|         |  |
|---------|--|
| 9750000 | Decrease out-of-town travel  |
| 9760000 | Eliminate supplies for student leadership seminar, sportsmanship summit, sportsmanship library, coaches training, office supplies, and staff development classes and workshops |
| 9760014 | Reduce draw account  |
| 9760026 | Reduce repair and printing supplies  |
| 9760028 | Increase in parts and supplies for PA systems, telephone systems, and lamps for projectors   |
| 9881000 | Decrease due to re-amortization of lease purchase payment  |
| 9881001 | Pay off lease purchase   |
| 9881003 | Decrease replacement stock items   |
| 9882000 | Equipment to move heavy items up stairs at various schools, walkie talkies, and podium   |
| 9882003 | Reduction in requests  |

| INSTRUCTION  |                     |                           |                     |                     |                       |
|--|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| FUNCTION 61  |                     |                           |                     |                     |                       |
| SUBFUNCTION 300 INSTRUCTIONAL SUPPORT-STAFF SERVICES |                     |                           |                     |                     |                       |
| OBJECT<br>CODE                                       | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9750000 Other Charges                                | 161,101             | 184,675                   | 163,019             | 138,636             | -24,383               |
| 9760000 Materials and Supplies - General             | 178,329             | 233,054                   | 195,943             | 136,585             | -59,358               |
| 9760014 Library Supplies                             | 62,082              | 54,990                    | 59,082              | 46,382              | -12,700               |
| 9760026 Print Shop Supplies                          | 250,900             | 282,843                   | 261,900             | 227,521             | -34,379               |
| 9760028 ERC Supplies                                 | 39,400              | 336,991                   | 40,000              | 75,925              | 35,925                |
| 9881000 Replacement-Equipment                        | 72,071              | 174,485                   | 50,928              | 45,366              | -5,562                |
| 9881001 Replacement-Service Vehicles                 | 58,241              | 99,540                    | 58,551              | 0                   | -58,551               |
| 9881003 Replacement-Furniture                        | 4,800               | 0                         | 750                 | 0                   | -750                  |
| 9882000 Additions-Equipment                          | 6,512               | 326,890                   | 1,590               | 13,700              | 12,110                |
| 9882001 Additions-Service Vehicles                   | 0                   | 0                         | 0                   | 0                   | 0                     |
| 9882003 Additions-Furniture                          | 6,680               | 954                       | 6,680               | 0                   | -6,680                |
| <b>TOTALS</b>  | <b>20,856,273</b>   | <b>26,646,280</b>         | <b>21,841,280</b>   | <b>20,966,728</b>   | <b>-874,552</b>       |

## INSTRUCTION

### SUBFUNCTION: INSTRUCTIONAL SUPPORT – OFFICE OF THE PRINCIPAL

#### PURPOSE:

The purpose of this subfunction is to fund the office of the principal, which provides instructional leadership and management support for the day-to-day operation of the school.

#### CURRENT SERVICES MAINTAINED:

The services funded under this subfunction include the direct instructional and administrative leadership of each school:

- a. Instruction - supervision and evaluation of classroom instruction and guidance services; school-based staff development for teachers.
- b. Health and safety of students - supervision of student activities (athletics, extracurricular and social events); day-to-day supervision of nursing, cafeteria, and transportation services.
- c. Administration - fiscal management (internal accounts management and budget preparation), personnel management (supervision and evaluation of support personnel), and school plant management (operation of the physical plant).

#### CATEGORIES FUNDED:

The categories funded under this subfunction include personnel (principals, assistant principals, secretaries); fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., repair of office equipment); other charges (e.g., conference registrations and travel); materials and supplies; and replacement of and additions to equipment and furniture.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |   |
|---------|---|
| 9511200 | Elimination of administrative assistant positions (11); transfer assistant principals (2) to AARA State Fiscal Stabilization Funds due to move of alternative school; elimination of vacancy (1)    |
| 9511500 | Eliminate vacancies (2); eliminate position (1) due to move of alternative school; reduce summer elementary work due to reorganization of summer school; reduce temporary assistance for data entry |
| 9521000 | Decrease due to elimination of vacancies, administrative assistant positions, and move of alternative school; reductions in summer school, and part-time assistance                                 |
| 9522100 | Decrease due to rate adjustment, elimination of vacancies, and move of alternative school   |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost  |
| 9524000 | Decrease due to rate adjustment, elimination of vacancies, and move of the alternative school   |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour   |
| 9730000 | Eliminate hostings for assistant principals' inservice, Principal/PTA luncheon, principals' meetings and inservice; reduce office equipment repair  |
| 9750000 | Reduce out-of-town travel for national conference   |
| 9760000 | Reduce supplies   |
| 9881000 | Decrease due to re-amortization of lease purchase; reduction in request for office equipment  |
| 9881003 | Decrease in replacement stock items   |
| 9882003 | Decrease in additional stock items  |

|   |                                  | INSTRUCTION      |                        |                  |                  |                    |
|---|----------------------------------|------------------|------------------------|------------------|------------------|--------------------|
| FUNCTION 61                             |                                  |                  |                        |                  |                  |                    |
| SUBFUNCTION 400 OFFICE OF THE PRINCIPAL |                                  |                  |                        |                  |                  |                    |
| OBJECT CODE                             |                                  | 2007-2008 BUDGET | 2007-2008 EXPENDITURES | 2008-2009 BUDGET | 2009-2010 BUDGET | INCREASE/ DECREASE |
| 9511200                                 | Salaries-Principals              | 12,076,999       | 11,970,394             | 12,302,295       | 11,648,318       | -653,977           |
| 9511500                                 | Salaries-Clerks                  | 4,651,293        | 4,481,575              | 4,760,647        | 4,542,277        | -218,370           |
| 9520000                                 | Fringe Benefits-Other            | 63,116           | 0                      | 63,116           | 63,116           | 0                  |
| 9521000                                 | FICA Benefits                    | 1,279,753        | 1,223,708              | 1,305,315        | 1,238,581        | -66,734            |
| 9522100                                 | VRS Benefits                     | 2,706,085        | 2,623,073              | 2,500,307        | 2,370,788        | -129,519           |
| 9523000                                 | Group Hospitalization            | 2,252,800        | 2,469,245              | 2,717,035        | 2,625,394        | -91,641            |
| 9524000                                 | Group Life Insurance             | 200,573          | 159,613                | 137,692          | 126,123          | -11,569            |
| 9525000                                 | Tuition Assistance               | 22,800           | 12,004                 | 22,800           | 11,400           | -11,400            |
| 9730000                                 | Purchased Services               | 26,450           | 12,608                 | 26,850           | 15,220           | -11,630            |
| 9750000                                 | Other Charges                    | 77,889           | 65,844                 | 80,589           | 61,789           | -18,800            |
| 9760000                                 | Materials and Supplies - General | 15,500           | 13,392                 | 15,500           | 12,325           | -3,175             |
| 9881000                                 | Replacement-Equipment            | 7,714            | 34,301                 | 218,288          | 154,725          | -63,563            |
| 9881003                                 | Replacement-Furniture            | 17,200           | 6,353                  | 17,200           | 0                | -17,200            |
| 9882000                                 | Additions-Equipment              | 0                | 636                    | 0                | 0                | 0                  |
| 9882003                                 | Additions-Furniture              | 12,480           | 318                    | 12,480           | 0                | -12,480            |
| TOTALS                                  |                                  | 23,410,652       | 23,073,064             | 24,180,114       | 22,870,056       | -1,310,058         |

## **ADMINISTRATION AND ATTENDANCE/HEALTH**

### **SUBFUNCTION: ADMINISTRATION SERVICES**

#### **PURPOSE:**

The purpose of this subfunction is to support the non-instructional activities related to the general leadership, regulation, and control of the school system.

#### **CURRENT SERVICES MAINTAINED:**

The activities supported under this subfunction include the policy-making functions of the School Board and the general administrative supervision by the superintendent and his staff. Also included are the departments of accounting, budget, purchasing, and risk management, which administer the fiscal responsibilities of the school system. The department of personnel provides required personnel services (recruiting, hiring, and administration of leave). The planning department performs long range planning taking into consideration conditions in the community and trends that will affect the school system.

#### **CATEGORIES FUNDED:**

The categories funded include personnel; fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., legal fees); other charges (e.g., association memberships, dues, and conference registrations); materials and supplies; and additions to equipment.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |   |
|---------|---|
| 9511300 | Eliminate vacancies (3); reduction in part-time financial reporting   |
| 9511500 | Eliminate vacancies (3.5); reduce summer data entry assistance  |
| 9521000 | Decrease due to elimination of vacancies and move of alternative school; reductions in summer school, part time and summer work salary costs                    |
| 9522100 | Decrease due to rate adjustment and elimination of vacancies  |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost  |
| 9524000 | Decrease due to rate adjustment and elimination of vacancies  |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour   |
| 9730000 | Reduce office equipment repairs   |
| 9730003 | Adjustment for actual costs for single audit and internal account audit fees  |
| 9730004 | Eliminate SOQ luncheons, liaison to the General Assembly, personnel advertising, teacher of the year and retirement receptions, and other hostings/refreshments |
| 9750000 | Eliminate VSBA policy fee and NSBA affiliation fee; reduce out-of-town travel   |
| 9760090 | Eliminate supplies for new teacher breakfast and teacher of the year reception; reduce all general supplies   |
| 9760140 | Reduce all office supplies and subscriptions  |
| 9881000 | Increase due to request for Emergency Activation System (EAS) encoder to relay emergency messages from weather services and other emergency activation sources  |

| ADMINISTRATION & ATTENDANCE/HEALTH             |                     |                           |                     |                     |                       |
|--|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| FUNCTION 62                                    |                     |                           |                     |                     |                       |
| SUBFUNCTION 100 ADMINISTRATION SERVICES        |                     |                           |                     |                     |                       |
| OBJECT<br>CODE                                 | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9511100 School Board Members                   | 109,000             | 109,000                   | 109,000             | 109,000             | 0                     |
| 9511101 Salary-Superintendent                  | 230,091             | 230,091                   | 224,986             | 224,986             | 0                     |
| 9511102 Salaries-Administration                | 1,062,930           | 1,050,362                 | 1,107,556           | 1,083,242           | -24,314               |
| 9511300 Salaries-Other Administration, Support | 2,368,694           | 2,178,142                 | 2,520,831           | 2,049,590           | -471,241              |
| 9511500 Salaries-Clerks                        | 1,776,835           | 1,659,120                 | 1,880,589           | 1,669,767           | -210,822              |
| 9520000 Fringe Benefits-Other                  | 51,957              | 32,264                    | 53,441              | 53,441              | 0                     |
| 9521000 FICA Benefits                          | 423,387             | 374,840                   | 447,377             | 392,949             | -54,428               |
| 9522100 VRS Benefits                           | 852,769             | 814,196                   | 796,732             | 731,911             | -64,821               |
| 9523000 Group Hospitalization                  | 636,834             | 734,752                   | 764,759             | 742,162             | -22,597               |
| 9524000 Group Life Insurance                   | 63,208              | 49,691                    | 43,877              | 38,937              | -4,940                |
| 9525000 Tuition Assistance                     | 14,347              | 24,763                    | 16,200              | 8,100               | -8,100                |
| 9730000 Purchased Services-Equipment Repairs   | 25,885              | 10,765                    | 5,885               | 23,100              | 17,215                |
| 9730002 Purchased Services-Legal Fees          | 140,000             | 141,155                   | 154,000             | 154,000             | 0                     |
| 9730003 Purchased Services-Audit Fees          | 86,000              | 109,102                   | 86,000              | 115,300             | 29,300                |
| 9730004 Purchased Services-Other               | 500,708             | 1,061,533                 | 614,183             | 491,613             | -122,570              |
| 9750000 Other Charges                          | 224,158             | 228,845                   | 238,205             | 191,990             | -46,215               |
| 9758000 Contingencies                          | 73,156              | 0                         | 84,029              | 100,000             | 15,971                |
| 9760090 Materials and Supplies - General       | 76,350              | 51,688                    | 77,715              | 58,905              | -18,810               |
| 9760140 Other Operating Supplies               | 42,594              | 38,954                    | 49,122              | 42,365              | -6,757                |
| 9881000 Replacement-Equipment                  | 3,120               | 14,521                    | 3,250               | 5,109               | 1,859                 |
| 9881003 Replacement-Furniture                  | 0                   | 8,360                     | 0                   | 0                   | 0                     |
| 9882000 Additions-Equipment                    | 0                   | 0                         | 0                   | 0                   | 0                     |
| 9882003 Additions-Furniture                    | 550                 | 0                         | 0                   | 0                   | 0                     |
| <b>TOTALS</b>                                  | <b>8,762,573</b>    | <b>8,922,144</b>          | <b>9,277,737</b>    | <b>8,286,467</b>    | <b>-991,270</b>       |

## **ADMINISTRATION AND ATTENDANCE/HEALTH**

### **SUBFUNCTION: ATTENDANCE AND HEALTH SERVICES**

#### **PURPOSE:**

The purpose of this subfunction is to assist children in adjusting to the social and learning environment of the classroom and in maintaining physical and mental health.

#### **CURRENT SERVICES MAINTAINED:**

The services supported under this subfunction include psychological services (psychological education assessment, interpretation, recommendations, consultation, counseling, and crisis intervention); educational diagnostic services (educational assessment, interpretation, recommendations, and consultation); attendance services (enrollments, withdrawals, and absences from school); and nursing services (initial medical screening and first-aid treatment).

#### **CATEGORIES FUNDED:**

The categories funded under this subfunction include personnel; fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., medical exams for special education); other charges (e.g., travel and conference registrations); materials and supplies (e.g., medical supplies and testing materials); and replacement and additional equipment.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |  |
|---------|--|
| 9511300 | Reduce summer and part-time work   |
| 9511301 | Transfer position (1) to ARRA State Fiscal Stabilization Fund due to move of alternative school; reduce summer school work due to reorganization of summer school; reduce other summer hours |
| 9511500 | Reduce summer data entry assistance  |
| 9521000 | Decrease due to elimination of vacancies and move of alternative school; reductions in summer school, part time, and summer work salary costs  |
| 9522100 | Decrease due to rate adjustment and elimination of vacancies   |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost   |
| 9524000 | Decrease due to rate adjustment and elimination of vacancies   |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour  |
| 9730000 | Reduce psychiatric evaluations   |
| 9730001 | Reduce office equipment repair   |
| 9750000 | Reduce out-of-town travel  |
| 9760000 | Reduce psychological testing materials   |
| 9881000 | Increase due to request for audiometers, Titmus vision screeners, HB201 and Hemocue analyzers, and scales  |
| 9881003 | No requests  |
| 9882000 | Treatment cart with key lock (1)   |
| 9882003 | No requests  |



| FUNCTION 62                                  |   | ADMINISTRATION & ATTENDANCE/HEALTH |                           |                     |                     |                       |
|--|---|------------------------------------|---------------------------|---------------------|---------------------|-----------------------|
| SUBFUNCTION 200 ATTENDANCE & HEALTH SERVICES |   |                                    |                           |                     |                     |                       |
| OBJECT                                       |   | 2007-2008<br>BUDGET                | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9511300                                      | Salaries-Diagnostic Services            | 1,016,729                          | 1,004,063                 | 1,039,118           | 995,345             | -43,773               |
| 9511301                                      | Salaries-Nurses                         | 2,033,284                          | 1,957,263                 | 2,070,903           | 1,994,743           | -76,160               |
| 9511500                                      | Salaries-Clerks                         | 656,570                            | 652,020                   | 745,677             | 730,303             | -15,374               |
| 9520000                                      | Fringe Benefits-Other                   | 14,474                             | 0                         | 14,474              | 14,474              | 0                     |
| 9521000                                      | FICA Benefits                           | 280,952                            | 271,061                   | 294,961             | 284,610             | -10,351               |
| 9522100                                      | VRS Benefits                            | 562,522                            | 554,554                   | 536,774             | 521,169             | -15,605               |
| 9523000                                      | Group Hospitalization                   | 652,755                            | 697,865                   | 791,678             | 760,715             | -30,963               |
| 9524000                                      | Group Life Insurance                    | 41,694                             | 33,837                    | 29,769              | 27,866              | -1,903                |
| 9525000                                      | Tuition Assistance                      | 27,600                             | 8,801                     | 27,600              | 13,800              | -13,800               |
| 9730000                                      | Purchased Services-Health & Diagnostics | 444,789                            | 402,517                   | 435,298             | 422,591             | -12,707               |
| 9730001                                      | Purchased Services-Equipment Repair     | 5,040                              | 4,698                     | 5,040               | 4,480               | -560                  |
| 9750000                                      | Other Charges                           | 34,274                             | 24,929                    | 32,710              | 27,774              | -4,936                |
| 9760000                                      | Materials and Supplies - General        | 28,481                             | 59,592                    | 74,994              | 53,089              | -21,905               |
| 9881000                                      | Replacement-Equipment                   | 2,098                              | 26,347                    | 1,873               | 14,290              | 12,417                |
| 9881003                                      | Replacement-Furniture                   | 760                                | 0                         | 760                 | 0                   | -760                  |
| 9882000                                      | Additions-Equipment                     | 21,950                             | 31,977                    | 0                   | 1,035               | 1,035                 |
| 9882003                                      | Additions-Furniture                     | 630                                | 0                         | 0                   | 0                   | 0                     |
| <b>TOTALS</b>                                |   | <b>5,824,602</b>                   | <b>5,729,524</b>          | <b>6,101,629</b>    | <b>5,866,284</b>    | <b>-235,345</b>       |

## **PUPIL TRANSPORTATION**

### **SUBFUNCTION: PUPIL TRANSPORTATION SERVICES**

#### **PURPOSE:**

The purpose of this subfunction is to support the activities related to the transportation of students.

#### **CURRENT SERVICES MAINTAINED:**

The activities funded under this subfunction include the following transportation services: students to and from school on a daily basis; secondary athletic teams; bands and choruses; planetarium field trips; elementary field trips, and selected special education field trips. This subfunction also provides for the cost of gasoline, oil, tires, and the general maintenance of buses.

#### **CATEGORIES FUNDED:**

The categories funded under this subfunction include personnel (supervisors, bus drivers, mechanics, monitors, secretaries); fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., vehicle and equipment repair); other charges (e.g., conference registrations and travel); materials and supplies (e.g., repair parts and vehicle fuels); insurance for buses; replacement of equipment/buses; and additional equipment/buses.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |  |
|---------|--|
| 9511100 | Adjustment in base salary  |
| 9511400 | Eliminate vacancies (2)  |
| 9511500 | Adjustment for current costs   |
| 9511600 | Increase in preventive maintenance hours   |
| 9511700 | Transfer vacancies to ARRA State Fiscal Stabilization Fund (6) and close GATE school; reduce extra runs due to elimination of pre-school convocation and reduction in field trips, YMCA swim program, middle school games and practices, and middle and high school study halls. |
| 9511900 | Adjustment in base salary  |
| 9521000 | Decrease due to elimination of vacancies and closing of GATE school; reductions in summer school and extra runs  |
| 9522100 | Decrease due to rate adjustment, elimination of vacancies, and closing of GATE school  |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost   |
| 9524000 | Decrease due to rate adjustment, elimination of vacancies, and closing of GATE school  |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour  |
| 9753000 | Reduce office equipment repairs  |
| 9730001 | Eliminate safety award banquet and membership in national safety council; reduce miscellaneous items including uniform services, oil cleaning equipment, and wrecker rental  |
| 9750000 | Reduce out-of-town travel  |
| 9760080 | Decrease per gallon amount to adjust for changing fuel prices; decrease fuel consumption due to reduction in middle school games and practices, middle and high school study hall, field trips, closing of GATE school, and elimination of pre-school convocation                |
| 9760090 | Reduce supply allocation for general repair and maintenance of bus fleet   |
| 9760140 | Reduce number of subscriptions   |
| 9881000 | Decrease due to re-amortization of lease purchase debt   |
| 9881001 | Decrease due to payoff of lease purchase debt  |
| 9881002 | Decrease due to re-amortization of lease purchase debt   |
| 9882001 | Decrease due to re-amortization of lease purchase debt   |
| 9882002 | Decrease due to payoff of lease purchase debt  |

| PUPIL TRANSPORTATION  |                     |                           |                     |                     |                       |
|---|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| FUNCTION 63   |                     |                           |                     |                     |                       |
| SUBFUNCTION 100 PUPIL TRANSPORTATION SERVICES                     |                     |                           |                     |                     |                       |
| OBJECT<br>CODE  | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9511100 Salaries-Transportation Supervision                       | 423,367             | 416,255                   | 438,391             | 433,623             | -4,768                |
| 9511400 Salaries-Bus Assistants                                   | 1,067,116           | 1,349,463                 | 1,099,386           | 1,076,797           | -22,589               |
| 9511500 Salaries-Clerks   | 330,794             | 346,500                   | 380,884             | 457,414             | 76,530                |
| 9511600 Salaries-Mechanics  | 983,387             | 974,725                   | 1,008,533           | 1,021,315           | 12,782                |
| 9511700 Salaries-Bus Drivers                                      | 8,389,350           | 7,823,322                 | 8,574,686           | 8,033,990           | -540,696              |
| 9511900 Salaries-Other Transportation Services                    | 88,414              | 76,211                    | 91,663              | 91,612              | -51                   |
| 9520000 Fringe Benefits-Other                                     | 436,768             | 0                         | 436,768             | 436,768             | 0                     |
| 9521000 FICA Benefits   | 863,106             | 805,266                   | 886,906             | 850,278             | -36,628               |
| 9522100 VRS Benefits  | 1,380,077           | 1,238,124                 | 1,354,408           | 1,314,586           | -39,822               |
| 9523000 Group Hospitalization                                     | 4,102,097           | 4,496,852                 | 4,885,451           | 4,819,407           | -66,044               |
| 9524000 Group Life Insurance                                      | 104,967             | 82,134                    | 73,822              | 69,057              | -4,765                |
| 9525000 Tuition Assistance  | 1,500               | 1,262                     | 1,500               | 750                 | -750                  |
| 9730000 Purchased Services-Equipment Repair                       | 34,540              | 15,605                    | 34,540              | 30,750              | -3,790                |
| 9730001 Purchased Services-Vehicle Repair/Other                   | 154,800             | 205,442                   | 154,800             | 127,500             | -27,300               |
| 9750000 Other Charges   | 4,000               | 6,147                     | 4,000               | 2,500               | -1,500                |
| 9753000 Insurance-Buses   | 397,845             | 414,459                   | 417,737             | 417,737             | 0                     |
| 9760080 Vehicle Fuels   | 2,255,926           | 2,255,685                 | 3,431,126           | 2,588,544           | -842,582              |
| 9760090 Materials and Supplies - General<br>(Vehicle Maintenance) | 550,000             | 513,222                   | 575,000             | 503,400             | -71,600               |
| 9760140 Other Operating Supplies                                  | 4,520               | 2,847                     | 5,520               | 4,500               | -1,020                |
| 9881000 Replacement-Equipment                                     | 51,330              | 124,623                   | 65,184              | 58,165              | -7,019                |
| 9881001 Replacement-Service Vehicles                              | 46,940              | 547,801                   | 63,314              | 0                   | -63,314               |
| 9881002 Replacement-Buses   | 1,929,194           | 2,142,902                 | 1,470,130           | 1,459,201           | -10,929               |
| 9882000 Additions-Equipment                                       | 0                   | 24,632                    | 0                   | 0                   | 0                     |
| 9882001 Additions-Service Vehicles                                | 8,758               | 11,520                    | 6,053               | 0                   | -6,053                |
| 9882002 Additions-Buses   | 478,090             | 536,120                   | 109,150             | 42,550              | -66,600               |
| <b>TOTALS</b>   | <b>24,086,886</b>   | <b>24,411,119</b>         | <b>25,568,952</b>   | <b>23,840,444</b>   | <b>-1,728,508</b>     |

## OPERATION AND MAINTENANCE

### SUBFUNCTION: OPERATION AND MAINTENANCE SERVICES

#### PURPOSE:

The purpose of this subfunction is to maintain school buildings, service vehicles, and equipment in operating order and to provide for the warehousing and delivery of maintenance and school supplies.

#### CURRENT SERVICES MAINTAINED:

The services funded under this subfunction include: custodians for fifty-seven buildings; groundsmen to maintain school grounds; administrative supervisors; warehousing for furniture, custodial, maintenance, and school supplies; delivery service for furniture, custodial, and school supplies; repair of buildings (both contractual and in-house maintenance); and the repair of equipment (service vehicles, grounds and custodial equipment).

#### CATEGORIES FUNDED:

The categories funded include personnel; fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., electricity, sewer and water services, fuel oil, postal services, and telephone services); other charges (e.g., rental of equipment, conference registrations, and travel); materials and supplies (e.g., repair parts, custodial supplies, and buildings/grounds supplies); replacement of equipment/furniture; and additions to equipment/furniture.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |  |
|---------|--|
| 9511100 | Base salary adjustment   |
| 9511300 | Eliminate vacancy (1); energy position removed from facilities; base salary adjustment   |
| 9511400 | Transfer position (1) to ARRA State Fiscal Stabilization Funds, due to move of CAS; reduction in part-time work for adult education                |
| 9511500 | Eliminate vacancies (1.5)  |
| 9511600 | Eliminate vacancies (4); reduce summer gym floor maintenance   |
| 9511800 | Eliminate vacancies (5); reduce hours for extra force  |
| 9511900 | Eliminate vacancies (15.5); eliminate positions (2) due to move of alternative school; reduce summer school due to reorganization; reduce overtime |
| 9511902 | Reduce overtime  |
| 9521000 | Decrease due to elimination of vacancies and move of alternative school; reductions in summer school, part-time, overtime, and summer work         |
| 9522100 | Decrease due to rate adjustment, elimination of vacancies, and move of alternative school  |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost                           |
| 9524000 | Decrease due to rate adjustment, elimination of vacancies, and move of alternative school  |
| 9525000 | Reduce rate of reimbursement to \$100 per credit hour  |
| 9730000 | Reduce services for office and telephone equipment   |
| 9730001 | Reduce repair requests for vehicles  |
| 9730002 | Reduce annual services such as electric service to portables, fence repairs, paving, and engineering studies                                       |

| OPERATION & MAINTENANCE                            |   |                     |                           |                     |                     |                       |
|--|---|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| FUNCTION 64  |   |                     |                           |                     |                     |                       |
| SUBFUNCTION 100 OPERATION AND MAINTENANCE SERVICES |   |                     |                           |                     |                     |                       |
| OBJECT<br>CODE                                     |   | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9511100  | Salaries-School Plant Supervision               | 248,634             | 246,946                   | 258,305             | 257,600             | -705                  |
| 9511300  | Salaries-Other Salaries                         | 482,786             | 458,028                   | 502,236             | 376,165             | -126,071              |
| 9511400  | Salaries-Security Monitors                      | 1,860,420           | 1,959,347                 | 2,150,064           | 2,031,494           | -118,570              |
| 9511500  | Salaries-Clerks                                 | 408,816             | 427,460                   | 441,403             | 369,091             | -72,312               |
| 9511600  | Salaries-Tradesmen                              | 3,785,755           | 3,504,032                 | 4,036,938           | 3,676,904           | -360,034              |
| 9511800  | Salaries-Groundsmen                             | 734,893             | 588,418                   | 793,623             | 556,912             | -236,711              |
| 9511900  | Salaries-Custodial Personnel                    | 10,037,824          | 9,043,912                 | 9,638,646           | 9,511,034           | -127,612              |
| 9511902  | Salaries-Delivery Personnel                     | 438,219             | 427,204                   | 441,674             | 452,144             | 10,470                |
| 9520000  | Fringe Benefits-Other                           | 395,445             | 0                         | 395,445             | 395,445             | 0                     |
| 9521000  | FICA Benefits                                   | 1,373,324           | 1,231,541                 | 1,397,109           | 1,318,198           | -78,911               |
| 9522100  | VRS Benefits                                    | 2,464,075           | 2,184,967                 | 2,423,634           | 2,234,435           | -189,199              |
| 9523000  | Group Hospitalization                           | 3,773,240           | 4,123,776                 | 4,499,796           | 4,397,303           | -102,493              |
| 9524000  | Group Life Insurance                            | 186,889             | 143,921                   | 132,059             | 117,540             | -14,519               |
| 9525000  | Tuition Assistance                              | 5,000               | 3,180                     | 5,000               | 2,500               | -2,500                |
| 9730000  | Purchased Services-Equipment<br>Repairs         | 130,390             | 189,904                   | 132,390             | 114,235             | -18,155               |
| 9730001  | Purchased Services - Service<br>Vehicle Repairs | 24,000              | 0                         | 24,000              | 8,315               | -15,685               |
| 9730002  | Purchased Services-Repairs                      | 1,752,000           | 2,757,642                 | 1,750,000           | 1,637,000           | -113,000              |

## **OPERATION AND MAINTENANCE**

(continued)

### **SUBFUNCTION: OPERATION AND MAINTENANCE SERVICES**

|         |  |
|---------|--|
| 9730003 | Eliminate custodial banquet; reduce temporary workers  |
| 9750000 | Reduce out-of-town travel  |
| 9751000 | Adjustment for rate increase and increased consumption due to the opening of the new Oscar Smith Middle School building                                      |
| 9751001 | Adjustment for current cost  |
| 9751002 | Reduction due to move of CAS and decrease in actual cost for storm water fee   |
| 9751003 | Rate reduction; decrease in estimated consumption due to move of CAS   |
| 9520000 | Adjustment for current cost  |
| 9752001 | Adjustment for actual cost of cellular phone service   |
| 9760010 | Adjustment for current cost  |
| 9760030 | Decrease due to prior year purchase of items for opening of Oscar Smith Middle School building and reduction in additional items and miscellaneous supplies. |
| 9760080 | Decrease per gallon amount to adjust for changing fuel prices  |
| 9760090 | Eliminate maintenance draw account; reduce materials and supplies for repairs including replacement tools for mechanics                                      |
| 9760140 | Reduce office supplies and subscriptions   |
| 9881000 | Decrease due to re-amortization of lease purchase debt; reduction in requests  |
| 9881001 | Decrease due to re-amortization of lease purchase debt and payoff of lease purchase equipment  |
| 9881003 | Eliminated all requests except for shop stools   |
| 9882000 | Reduce requests except for new required OSHA insulated gloves and tool kits  |
| 9882001 | Decrease due to re-amortization of lease purchase debt   |

| OPERATION & MAINTENANCE                            |  |                  |                        |                  |                  |                    |
|--|--|------------------|------------------------|------------------|------------------|--------------------|
| FUNCTION 64  |  |                  |                        |                  |                  |                    |
| SUBFUNCTION 100 OPERATION AND MAINTENANCE SERVICES |  |                  |                        |                  |                  |                    |
| OBJECT CODE  |  | 2007-2008 BUDGET | 2007-2008 EXPENDITURES | 2008-2009 BUDGET | 2009-2010 BUDGET | INCREASE/ DECREASE |
| 9730003  | Purchased Services-Other                                 | 47,150           | 11,999                 | 46,050           | 33,525           | -12,525            |
| 9750000  | Other Charges  | 62,667           | 46,077                 | 63,402           | 45,231           | -18,171            |
| 9751000  | Electricity  | 7,100,835        | 7,752,129              | 10,371,500       | 10,825,408       | 453,908            |
| 9751001  | Sewer Services   | 303,474          | 395,480                | 382,457          | 403,129          | 20,672             |
| 9751002  | Water Services   | 1,068,362        | 879,157                | 1,068,362        | 914,674          | -153,688           |
| 9751003  | Heating Services (Fuel Oil & Gas)                        | 2,165,377        | 1,136,687              | 1,613,015        | 1,342,393        | -270,622           |
| 9752000  | Postal Services  | 153,400          | 131,340                | 125,650          | 125,935          | 285                |
| 9752001  | Telephone Services                                       | 316,220          | 622,267                | 319,100          | 332,720          | 13,620             |
| 9753000  | Insurance-Property                                       | 343,932          | 293,601                | 361,129          | 361,129          | 0                  |
| 9753001  | Insurance-Boiler & Surety Bonds                          | 31,334           | 28,042                 | 32,674           | 32,674           | 0                  |
| 9753002  | Insurance-Liability                                      | 449,648          | 451,532                | 472,020          | 472,020          | 0                  |
| 9753003  | Insurance-Service Vehicles                               | 134,025          | 7,689                  | 149,025          | 149,025          | 0                  |
| 9760010  | Repair Supplies - Service Vehicle-Grounds Equipment      | 80,000           | 62,543                 | 83,000           | 70,183           | -12,817            |
| 9760030  | Custodial Supplies                                       | 766,000          | 824,898                | 850,250          | 761,000          | -89,250            |
| 9760080  | Vehicle Fuels-Service Vehicles and Grounds Equipment     | 180,756          | 106,436                | 261,050          | 205,650          | -55,400            |
| 9760090  | Materials and Supplies - General (Buildings and Grounds) | 999,000          | 1,155,997              | 1,010,000        | 903,000          | -107,000           |
| 9760140  | Other Operating Supplies                                 | 12,784           | 7,286                  | 11,334           | 10,615           | -719               |
| 9881000  | Replacement-Equipment                                    | 204,300          | 454,629                | 530,495          | 377,750          | -152,745           |
| 9881001  | Replacement-Service Vehicles                             | 196,018          | 254,927                | 275,013          | 167,527          | -107,486           |
| 9881003  | Replacement-Furniture                                    | 6,400            | 0                      | 6,400            | 0                | -6,400             |
| 9882000  | Additions-Equipment                                      | 32,085           | 109,714                | 33,000           | 18,260           | -14,740            |
| 9882001  | Additions-Service Vehicles                               | 43,160           | 30,918                 | 73,789           | 72,638           | -1,151             |
| 9882003  | Additions - Other Furniture & Fixtures                   | 0                | 0                      | 0                | 0                | 0                  |
| TOTALS   |  | 42,798,637       | 42,053,626             | 47,161,037       | 45,080,801       | -2,080,236         |

## **FACILITIES**

### **SUBFUNCTION: SCHOOL FACILITIES SERVICES**

#### **PURPOSE:**

The purpose of this subfunction is to plan and oversee the construction of new schools, school additions, and major building renovation projects.

#### **CURRENT SERVICES MAINTAINED:**

The services provided under this subfunction include architectural and engineering services in planning major school construction projects and the supervision of construction on behalf of the school division.

#### **CATEGORIES FUNDED:**

The categories funded under this subfunction include personnel; fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., land surveys and repair of office equipment); other charges (e.g., conference registrations and travel); materials and supplies; and facilities (replacement/additions of portable classrooms).

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |  |
|---------|--|
| 9511100 | Position moved from 9511300  |
| 9511300 | Eliminate vacancies (2); position moved to 9511100; energy position moved to school plants                                     |
| 9511500 | Increase due to temporary work to receive equipment and supplies for the opening of the new Oscar Smith Middle School building |
| 9521000 | Decrease due to elimination of vacancies and transfer of energy position   |
| 9522100 | Decrease due to rate adjustment, elimination of vacancies, and transfer of energy position                                     |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost       |
| 9524000 | Decrease due to rate adjustment, elimination of vacancies, and transfer of energy position                                     |
| 9730000 | Decrease in surveys  |
| 9750000 | Reduce out-of-town travel  |
| 9760000 | Reduce supplies  |
| 9881000 | No Requests  |
| 9882000 | Reduction in request for all buildings   |
| 9882004 | Decrease due to elimination of state lottery funding for capital projects  |
| 9882005 | Decrease due to elimination of state funding for school construction projects  |



| FUNCTION 66                                |   | FACILITIES       |                        |                  |                  |                    |
|--|---|------------------|------------------------|------------------|------------------|--------------------|
| SUBFUNCTION 100 SCHOOL FACILITIES SERVICES |   |                  |                        |                  |                  |                    |
| OBJECT CODE                                |   | 2007-2008 BUDGET | 2007-2008 EXPENDITURES | 2008-2009 BUDGET | 2009-2010 BUDGET | INCREASE/ DECREASE |
| 9511100                                    | Salaries - Administration                               | 0                | 0                      | 0                | 128,114          | 128,114            |
| 9511300                                    | Salaries-Other Professionals                            | 591,387          | 458,173                | 614,067          | 271,422          | -342,645           |
| 9511500                                    | Salaries-Clerks   | 71,748           | 72,056                 | 75,042           | 87,593           | 12,551             |
| 9520000                                    | Fringe Benefits-Other                                   | 866              | 0                      | 866              | 866              | 0                  |
| 9521000                                    | FICA Benefits   | 50,730           | 38,248                 | 52,717           | 37,265           | -15,452            |
| 9522100                                    | VRS Benefits  | 108,716          | 84,315                 | 102,215          | 67,137           | -35,078            |
| 9523000                                    | Group Hospitalization                                   | 63,684           | 69,709                 | 75,676           | 74,216           | -1,460             |
| 9524000                                    | Group Life Insurance                                    | 8,057            | 5,122                  | 5,629            | 3,572            | -2,057             |
| 9730000                                    | Purchased Services                                      | 221,000          | 226,305                | 221,000          | 194,500          | -26,500            |
| 9750000                                    | Other Charges   | 16,273           | 11,104                 | 16,333           | 12,083           | -4,250             |
| 9760000                                    | Materials & Supplies General                            | 3,500            | 1,600                  | 3,500            | 1,400            | -2,100             |
| 9881000                                    | Replacement-Facilities                                  | 0                | 144,069                | 143,000          | 0                | -143,000           |
| 9882000                                    | Additions-Facilities                                    | 211,185          | 100,889                | 175,000          | 150,000          | -25,000            |
| 9882004                                    | Transfer to Capital Projects - Lottery Funds            | 3,204,877        | 0                      | 3,293,555        | 0                | -3,293,555         |
| 9882005                                    | Transfer to Capital Projects- School Construction Funds | 663,990          | 0                      | 660,202          | 0                | -660,202           |
| <b>TOTALS</b>                              |   | <b>5,216,013</b> | <b>1,211,590</b>       | <b>5,438,802</b> | <b>1,028,168</b> | <b>-4,410,634</b>  |

## TECHNOLOGY

### PURPOSE:

Technology provides services and support to every school and department and contributes to the division's mission of educating all the children of all the people.

### CURRENT SERVICES MAINTAINED:

Technology supports and maintains all computer equipment, internet and web page, software, maintenance contracts and licenses for the division. It provides support personnel to assist teachers with the use of technology in the classroom and provides consultation to all departments and the city of Chesapeake.

### CATEGORIES FUNDED:

The categories funded include personnel; fringe benefits (e.g., FICA, group hospitalization, VRS, group life insurance); purchased services (e.g., data processing costs, maintenance and support of equipment and software); other charges, telephone services, materials and supplies; software, replacement of equipment; and additions to equipment.

The MAJOR CHANGES for the 2009-2010 budget are as follows:

|         |   |
|---------|---|
| 9511200 | Transfer position (1) to ARRA State Fiscal Stabilization Fund, due to the move of the alternative school  |
| 9511203 | Adjustment for current cost   |
| 9511205 | Eliminate vacancies (1)   |
| 9511400 | Adjustment in base salary   |
| 9511405 | Eliminate vacancies (3); reduce part-time work  |
| 9511500 | Eliminate vacancies (2); reduce assistance for data entry   |
| 9521000 | Decrease due to elimination of vacancies and move of alternative school; reductions in part-time assistance   |
| 9522100 | Decrease due to rate adjustment, elimination of vacancies, and move of alternative school   |
| 9523000 | Adjustment for enrollment and premium rates; elimination of GASB 45 payment; employee assuming greater share of the cost  |
| 9524000 | Decrease due to rate adjustment, elimination of vacancies, and move of alternative school   |
| 9528000 | Technology training for Oscar Smith Middle School staff   |
| 9730000 | Decrease in Oracle software maintenance   |
| 9730001 | Increase due to final payment of PeopleSoft debt  |
| 9730004 | Eliminate engineering cable study; reduce cost of internet filtering, technology training, certification exams for technology personnel, READ 180 software, and SOLAR benchmark maintenance |
| 9750000 | Reduce out-of-town travel   |
| 9760000 | Increase supplies for student data management   |
| 9760028 | Decrease in computer repair supplies  |
| 9760090 | Reduce cost of drive cleaning tapes   |
| 9790000 | Eliminate draw account  |
| 9881000 | Decrease classroom computer replacement equipment   |
| 9882000 | Decrease classroom computer additional equipment  |

| FUNCTION 68<br>SUBFUNCTION TECHNOLOGY |  |                     |                           |                     |                     |                       |
|---------------------------------------|--|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| OBJECT<br>CODE                        |  | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
| 9511200                               | Salaries - Classroom                   | 2,560,637           | 2,146,144                 | 2,228,483           | 2,167,855           | -60,628               |
| 9511203                               | Salaries - Substitutes                 | 61,685              | 0                         | 66,545              | 56,133              | -10,412               |
| 9511205                               | Salaries - Staff support               | 406,973             | 247,848                   | 422,334             | 344,681             | -77,653               |
| 9511400                               | Salaries - Computer Teacher Assistants | 359,993             | 0                         | 360,789             | 356,349             | -4,440                |
| 9511405                               | Salaries - Technical Support           | 3,101,688           | 2,580,263                 | 3,405,338           | 3,222,284           | -183,054              |
| 9511500                               | Salaries - Clerks                      | 255,682             | 215,092                   | 297,965             | 206,376             | -91,589               |
| 9520000                               | Fringe Benefits - Other                | 15,746              | 0                         | 15,746              | 15,746              | 0                     |
| 9521000                               | FICA Benefits                          | 490,222             | 369,550                   | 498,663             | 487,785             | -10,878               |
| 9522100                               | VRS Benefits                           | 994,564             | 715,597                   | 921,972             | 906,889             | -15,083               |
| 9523000                               | Group Hospitalization                  | 886,555             | 1,009,600                 | 1,092,229           | 935,072             | -157,157              |
| 9524000                               | Group Life Insurance                   | 72,708              | 55,043                    | 50,213              | 47,777              | -2,436                |
| 9528000                               | In-Service Training                    | 0                   | 0                         | 7,720               | 22,593              | 14,873                |
| 9730000                               | Purchased Services                     | 576,717             | 338,059                   | 589,869             | 561,380             | -28,489               |
| 9730001                               | Purchased Services - Data (Processing) | 500,634             | 1,034,068                 | 577,000             | 979,335             | 402,335               |
| 9730004                               | Purchased Services - Other             | 1,415,601           | 888,325                   | 2,179,009           | 1,692,950           | -486,059              |
| 9750000                               | Other Charges                          | 41,564              | 38,723                    | 42,781              | 30,281              | -12,500               |
| 9752001                               | Telephone Services                     | 515,740             | 276,737                   | 768,820             | 768,820             | 0                     |
| 9760000                               | Materials and Supplies                 | 20,589              | 0                         | 39,841              | 47,582              | 7,741                 |
| 9760026                               | Print Shop Supplies                    | 1,000               | 0                         | 0                   | 0                   | 0                     |
| 9760028                               | Computer Supplies                      | 416,150             | 104,298                   | 216,325             | 119,400             | -96,925               |
| 9760090                               | General Supplies                       | 157,619             | 79,822                    | 143,000             | 141,414             | -1,586                |
| 9760140                               | Other Operating Supplies               | 0                   | 62,400                    | 0                   | 0                   | 0                     |
| 9790000                               | Software                               | 381,421             | 541,395                   | 283,033             | 160,841             | -122,192              |
| 9881000                               | Replacement - Equipment                | 377,500             | 650,763                   | 1,396,300           | 960,605             | -435,695              |
| 9882000                               | Additions - Equipment                  | 520,989             | 1,285,721                 | 378,891             | 238,072             | -140,819              |
| 9882003                               | Additions - Furniture                  | 0                   | 0                         | 0                   | 0                   | 0                     |
| <b>TECHNOLOGY TOTAL</b>               |  | <b>14,131,977</b>   | <b>12,639,448</b>         | <b>15,982,866</b>   | <b>14,470,220</b>   | <b>-1,512,646</b>     |

## BUDGET SUMMARY - EXPENDITURES

| FUNCTION<br>CODE                                   | SUBFUNCTION                            | 2007-2008<br>BUDGET | 2007-2008<br>EXPENDITURES | 2008-2009<br>BUDGET | 2009-2010<br>BUDGET | INCREASE/<br>DECREASE |
|--|--|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| <b>61 - INSTRUCTION</b>                            |  |                     |                           |                     |                     |                       |
|  | Classroom Instruction Services         | 248,885,594         | 255,252,672               | 261,511,344         | 243,848,796         | -17,662,548           |
|  | Instructional Support-Student Services | 11,284,475          | 11,502,263                | 11,618,947          | 11,131,112          | -487,835              |
|  | Instructional Support-Staff Services   | 20,856,273          | 26,646,280                | 21,841,280          | 20,966,728          | -874,552              |
|  | Office of the Principal Services       | 23,410,652          | 23,073,064                | 24,180,114          | 22,870,056          | -1,310,058            |
|  | <b>FUNCTION 61 TOTAL</b>               | <b>304,436,994</b>  | <b>316,474,279</b>        | <b>319,151,685</b>  | <b>298,816,692</b>  | <b>-20,334,993</b>    |
| <b>62 - ADMINISTRATION &amp; ATTENDANCE/HEALTH</b> |  |                     |                           |                     |                     |                       |
|  | Administration Services                | 8,762,573           | 8,922,144                 | 9,277,737           | 8,286,467           | -991,270              |
|  | Attendance and Health Services         | 5,824,602           | 5,729,524                 | 6,101,629           | 5,866,284           | -235,345              |
|  | <b>FUNCTION 62 TOTAL</b>               | <b>14,587,175</b>   | <b>14,651,668</b>         | <b>15,379,366</b>   | <b>14,152,751</b>   | <b>-1,226,615</b>     |
| <b>63 - PUPIL TRANSPORTATION</b>                   |  |                     |                           |                     |                     |                       |
|  | Pupil Transportation Services          | 24,086,886          | 24,411,119                | 25,568,952          | 23,840,444          | -1,728,508            |
|  | <b>FUNCTION 63 TOTAL</b>               | <b>24,086,886</b>   | <b>24,411,119</b>         | <b>25,568,952</b>   | <b>23,840,444</b>   | <b>-1,728,508</b>     |
| <b>64 - OPERATION &amp; MAINTENANCE</b>            |  |                     |                           |                     |                     |                       |
|  | Operation and Maintenance Services     | 42,798,637          | 42,053,626                | 47,161,037          | 45,080,801          | -2,080,236            |
|  | <b>FUNCTION 64 TOTAL</b>               | <b>42,798,637</b>   | <b>42,053,626</b>         | <b>47,161,037</b>   | <b>45,080,801</b>   | <b>-2,080,236</b>     |
| <b>66 - FACILITIES</b>                             |  |                     |                           |                     |                     |                       |
|  | School Facilities Services             | 5,216,013           | 1,211,590                 | 5,438,802           | 1,028,168           | -4,410,634            |
|  | <b>FUNCTION 66 TOTAL</b>               | <b>5,216,013</b>    | <b>1,211,590</b>          | <b>5,438,802</b>    | <b>1,028,168</b>    | <b>-4,410,634</b>     |
| <b>68 - TECHNOLOGY</b>                             |  |                     |                           |                     |                     |                       |
|  |  | 13,725,004          | 14,700,926                | 15,982,866          | 14,470,220          | -1,512,646            |
|  | <b>FUNCTION 68 TOTAL</b>               | <b>13,725,004</b>   | <b>14,700,926</b>         | <b>15,982,866</b>   | <b>14,470,220</b>   | <b>-1,512,646</b>     |
| <b>GRAND TOTAL</b>                                 |  | <b>404,850,709</b>  | <b>413,503,208</b>        | <b>428,682,708</b>  | <b>397,389,076</b>  | <b>-31,293,632</b>    |